IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

CWP No.2704 of 2005
Date of decision:18.10.2006

M/s. Kudu Knit Fab (P) Ltd.,Ludhiana

....Petitioner

versus

Income Tax Settlement Commission and others

....Respondents

CORAM: HON'BLE MR. JUSTICE ADARSH KUMAR GOEL
HON'BLE MR. JUSTICE RAJESH BINDAL

Present: Mr. Akshay Bhan, advocate, for the petitioner

Mr. SK Garg Narwana, Advocate for respondent Nos. 2 and 3.

ORDER:

This writ petition was heard alongwith CWP No.2046 of 2004, which has been disposed of by a separate order passed today. In the present case also, the question involved is the same except that the relevant period is from 1.4.1989 to 21.10.1999. The Commission has held applicability of surcharge as per provisions of Finance Act 1999.

For the reasons mentioned in the judgment rendered today in CWP No.2046 of 2004 (**Lalit Hosiery and others v. Union of India and others)**, this writ petition is also dismissed.

(Adarsh Kumar Goel)
Judge

October 18, 2006
'gs'

(Rajesh Bindal)
Judge